FIXED ASSET SYSTEM (FAS)

STARS TO FAS EXTRACT PROCESS

INTRODUCTION

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- ✓ Rules for a STARS transaction to extract to FAS
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The State of Idaho's Fixed Asset System (FAS) is integrated with the State's Statewide Accounting and Reporting System (STARS). Thus, the data entered into STARS can be automatically pulled or extracted into FAS. This chapter describes that process, referred to as the STARS to FAS extract process. This extract process reduces the amount of work required to create, adjust, or delete asset records.

OVERVIEW OF THE STARS TO FAS EXTRACT PROCESS

A cash transaction must be recorded in STARS when cash is expended to acquire an asset or when cash is received when an asset is sold. The STARS record will contain various data elements (e.g., a transaction code, a property number, etc.). When certain STARS transaction codes are used with specific subobject codes, a **property number** and a **component number** are required (these requirements are discussed below). This combination of codes will cause the record to extract to FAS.

Records may also extract to FAS if the **capitalization indicator** (CI) on the **STARS Data Entry** Screen is **F** - feed to FAS and automatically build the appropriate transaction code.

STARS transactions are processed in the evening, in batches. Once all STARS batches have run, FAS reviews each transaction looking for those with a property and component number or a **CI** indicator of '**F**'.

FAS extracts these transactions and places them in the FAS **Hold File**. Once the transactions are extracted to the FAS Hold File, each record must be processed. The record will either be added to the FAS **Property File** (i.e., the asset is tracked in FAS) or the record will be deleted. Once the records are processed successfully, they will be purged from the FAS Hold File during the nightly FAS batch cycle.

RULES FOR A STARS TRANSACTION TO EXTRACT TO FAS

STARS contains 'edits' (rules in the program logic) to ensure that a **property number** and a **component number** are entered for appropriate transactions, and are not allowed for other transactions.

The rules listed below must be met for a STARS transaction to extract to the FAS Hold File.

Rule 1	Rule 2 (one of the two below must be met)	Rule 3 (one of the two below must be met)
The FAS indicator on the Organizational Control (OC) Table 25 must equal **Y**. This means that your agency is using FAS as its fixed asset application. This indicator is setup by the SCO when your agency initially starts using FAS.	a. The STARS subobject has a FAS indicator attached to it. The subobject determines the asset class and ultimately the FAS transaction code. **OR** b. The Capitalization Indicator (CI) on the STARS Data Entry Screen is an '**F**'.	a. The Transaction Code (TC) posting sequence equals '**5**' **and** Expenditure Subobject (ESUB) equals '**I**' (input) or '**R**' (required). **OR** b. The Transaction Code (TC) posting sequence equals '**1**' **and** Revenue Subobject equals '**I**' (input) or '**R**' (required).

Note: For more information on the posting sequence, the input, and the required data fields, please refer to the STARS Manual [Transaction Code Decision Table](#) chapter.

Generally, when an asset is purchased, the expenditure is coded in STARS as follows:
- A **230** or a **236 expenditure transaction code** is used with a **subobject code** in the **6000 capital outlay** range.
  The combination of most of the 6000-range subobject codes with the 230 or 236 transaction codes will require that a **property number** and **component number** be entered on the transaction.
- Assets may be purchased through subobject codes in the **5000 operating expense range**. If this is the case, a capitalization indicator (**CI**) of either **F** or **W** must be entered in STARS, as well as a **property number** and a **component number**. These transactions will extract to the FAS **Hold File**.

When an asset is sold, the cash received needs to be recorded in STARS. This type of revenue transaction will require a property number and a component number if the transaction has both of the following:
- A STARS **transaction code 027**.
- A STARS **subobject code** in the summary object range of **1901**.

NOTE: No other receipt transactions require property and component numbers.

HOW FAS COMBINES CERTAIN STARS ENTRIES

When an asset transaction is entered into STARS, several entries may be made to record **multiple funding sources** (fund, budget unit, PCA, index, grant, or project). During the STARS to FAS extract process, FAS will **combine** these multiple entries into fewer FAS **Hold File** records, rather than bring over each line-entry from STARS. There are certain rules FAS uses in determining how to combine the STARS transactions.

The rules for combining these transactions are as follows:

1) FAS looks for STARS transactions with the same property number, component number, asset class, and transaction code type. (Asset class is determined by the subobject code used in the STARS transaction.) The asset classes are:
   - Land (1)
   - Buildings (2)
   - Improvements Other Than Buildings (3)
   - Machinery and Equipment (4)
2) Once FAS determines that the transactions have the same property number, component number, asset class, and transaction code type, it combines the data in the following ways:
   - The **amounts** are combined into a single grand total. This total is the Acquisition/Disposition/Transfer amount (**ADT AMT**).
   - For each unique funding source combination, the Fund, Fund Detail, and Budget Unit are displayed, and the amounts are grouped together as a sub-total of the grand total. These sub-totals are displayed on the second data screen of the property record called the **Funding Source** Screen.
   NOTE: In some rare instances, you may have more than 10 funding source combinations. When this happens, the 10th line will contain the sum of the amounts for line 10, 11, 12, etc. The funding source information will reflect the original information from line 10.

- For each unique PCA, Index, Grant and Phase, or Project and Phase a unique field is displayed. For each displayed field, the amount shown will be the sum of all the records that matched the displayed field.

EXAMPLES OF HOW FAS COMBINES STARS ENTRIES

Consider the following STARS expenditure-coding examples of invoices that are split between multiple budget units and PCAs:

EXAMPLE 1

Property Number	Component Number	Fund / DT	Budget Unit	PCA	Subobject	Asset Class	Amount
112233	00	0001 03	SAAA	34567	6010	1 (Land)	$6,000
112233	00	0001 04	SABA	12345	6010	1 (Land)	$1,000
112233	00	0001 04	SABA	12345	6010	1 (Land)	$3,000

In this example, FAS will create only one record because the **property number**, **component number**, and **asset class** are the same, as follows:

- The three amounts are added together for a grand total of $10,000. This is the **ADT AMT** on the Data Entry Screen.

Property Number	Component Number	Amount
112233	00	$10,000

- The $1,000 and $3,000 amounts are combined since they are the same fund (0001) and the same budget unit (SABA). These sub-totals are found on the Funding Source Screen.

Fund / DT	Budget Unit	Amount
0001 03	SAAA	$6,000
0001 04	SABA	$4,000

- These sub-totals are found on the **Optional Funding Source** Screen. The information is sorted by PCA in ascending order and amounts are sub-totaled by PCA.

PCA	Index	Grant / PH	Project / PH	Amount
12345	1010	CAPOUT 01	CAPOUT 01	$4,000
34567	2020	ADMRLC 01	ADMRLC 01	$6,000

EXAMPLE 2

Property Number	Component Number	Fund / DT	Budget Unit	PCA	Subobject	Asset Class	Amount
112244	00	0001 02	TAAA	54321	6220	2 (Bldg.)	$50,000
112244	00	0348 00	TABB	65432	6220	2 (Bldg.)	$50,000
112244	00	0001 02	TAAA	54321	6720	4 (Equip.)	$ 5,000

In this example, FAS will create two records because there are two different asset classes: buildings and equipment.

The first record that FAS creates is as follows:

- The amounts of the two building subobjects will be added together. This is the **ADT AMT** on the Data Entry Screen

Property Number	Component Number	Amount
112244	00	$100,000

- The **Funding Source** Screen will display two lines because of the multiple funds.

Fund / DT	Budget Unit	Amount
0001 02	TAAA	$50,000
0348 01	TABB	$50,000

- The **Optional Funding Source** Screen sorts by PCA in ascending order and the amounts are sub-totaled by PCA. The Optional Funding Source Screen will display.

PCA	Index	Grant / PH	Project / PH	Amount
54321	3030	BLUPEN 01	BLUPEN 01	$50,000
65432	4040	REDPEN 01	REDPEN 01	$50,000

The second record that FAS creates is as follows: (the second record is created because this asset is a different asset class - equipment instead of buildings).

- The **ADT AMT** on the Data Entry Screen for the equipment is $5,000.

Property Number	Component Number	Amount
112244	00	$5,000

- The **Funding Source** Screen will display one line of funding information.

Fund / DT	Budget Unit	Amount
0001 02	TAAA	$5,000

- The **Optional Funding Source** Screen sorts by PCA in ascending order and the amounts are sub-totaled by PCA. The Optional Funding Source Screen will display.

PCA	Index	Grant / PH	Project / PH	Amount
54321	3030	BLUPEN 01	BLUPEN 01	$5,000

SIGNIFICANCE OF SEQUENCE NUMBERS

Each processing night, FAS extracts all successfully posted STARS transactions that have a property and component number. The extracted transactions are summarized, as previously described, and placed in the FAS Hold File.

The **Hold File** can be thought of as a temporary area where records await final information (such as quantity, class code, and location). When a record is extracted to the Hold File, a **sequence number** is added to the record. The sequence number generally is 0001. If there are multiple records extracted with the same property and component number, a sequence number of 0002 will be assigned to the second record, 0003 to the third, etc.

In Example 2 above, two records were extracted. The first record was for the buildings associated with property and component number 112244 – 00. This record would be assigned sequence number 0001. The second record was for the equipment associated with property and component number 112244 – 00. Since both records have the same property and component number the second record is assigned sequence number 0002.

FLOWCHART OVERVIEW